

EXHIBIT B

(Second Reconsideration Order)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

COUDERT BROTHERS LLP,

Debtor.

Chapter 11

Case No. 06-12226 (RDD)

**ORDER DENYING STATEK CORPORATION'S
SECOND MOTION FOR RECONSIDERATION**

Upon the motion of Statek Corporation (“Statek”) (a) for reconsideration of this Court’s August 23, 2013 order on remand, which denied Statek’s motion for reconsideration of the Court’s July 21, 2009 order disallowing Statek’s Claim 239, and (b) for leave to amend its second amended complaint (collectively, the “Second Reconsideration Motion”); and this Court having reviewed the Statek’s memorandum of law in support of the Second Reconsideration Motion, dated September 6, 2013, the memorandum of law of Development Specialist Inc., as Plan Administrator for Coudert Brothers LLP (“Coudert”), in opposition to the Second Reconsideration Motion, dated October 18, 2013, and Statek’s reply memorandum of law in further support of the Second Reconsideration Motion, dated October 22, 2013; and this Court having reviewed all of the prior proceedings had herein; and upon the record of the non-evidentiary hearing held by the Court on the Second Reconsideration Motion on October 24, 2013 (the “Hearing”); and this Court having set forth its decision and reasoning on the record at the Hearing (the “Decision”); and good and sufficient cause existing for the relief set forth herein for the reasons stated in the Decision, it is hereby

ORDERED THAT:

1. Statek's Second Motion for Reconsideration is denied; and
2. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: White Plains, New York
October 25, 2013

/s/Robert D. Drain
THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE